

Date: February 24, 2003

To: Conservation District Procedure Manual Holders

From: Deborah Skogen, Contracts Specialist

Subject: Revision 56 – Includes Changes to Sections 340 & 360

The Basic Funding Match Program Application was revised and approved by the Conservation Commission on September 19, 2002. The application deadline is now May 1 of each year. The FY 2004 Application is available on the Commission's web site at <http://filecab.scc.wa.gov/index.html?DIR=Grants>.

Summary of revisions:

1. **Section 340 - Management Standards Certification, (found in Section 340 Use and Record of Funds)** – Districts will now be required to submit a new Management Standards Certification annually. The Certification form is also included with the Basic Funding Match Program Application. It is also available on the Commission's website at <http://filecab.scc.wa.gov>.
2. **Section 360 BFM, Pages 1-5** – The Calendar on page 1 indicates the documentation required for the Basic Funding Program and the deadlines. The bulk of required documentation is due May 1 of each year. These impact the distribution of Basic Funding dollars, so it is important that your district meet these deadlines. Rather than requiring a copy of your full Annual Financial Report, only Schedule 04 is necessary for Basic Funding calculations.
3. **Section 360 BFM - A & B, Pages 1-3** – Washington State Basic Funding Match Program for Conservation Districts Policy Position was revised September 19, 2002. These were sent as part of P.M. Revision #54. There is no change to Section 360 BFM - B – Basic Funding Match Law – RCW 89.08.410.
4. The **Basic Funding Application** will no longer be a part of the Procedure Manual. The forms are available in File Cabinet at <http://filecab.scc.wa.gov/index.html?DIR=Grants>.

Instructions to Conservation District Procedure Manual Holders: This is the fifty-sixth numbered revision to the Conservation District Procedure Manual. Instructions for updating the manual are on the back of this page. If you do not have an updated manual, contact your Field Operations Manager.

Instructions to Conservation District Procedure Manual Holders:

Revision No. 56 – Sections 340 Use and Record of Funds & 360 Basic Funding Match Program

1. If you do not have a Procedure Manual, contact your Field Operations Manager.
2. If you are missing revisions prior to this one, contact the Commission's Olympia office.
3. Fill in the blanks after line #56 on the Index of Manual Revisions as follows:

<u>#</u>	<u>Sec.</u>	<u>Issued</u>	<u>Subject</u>	<u>Date</u>	<u>Who</u>
56	340	02/24/03	Use and Record of Funds – Management Standard Certification	Date Inserted	Your Initials
	360	02/24/03	Basic Funding Match Program	Date Inserted	Your Initials

4. Remove and recycle the following pages:

Section 340 Use and Record of Funds, Section 1-A Management Standards, pages 7-12 dated June 1, 1998 and March 27, 2001

5. Insert the new Management Standards

Section 1-A Management Standards (pages 7-14 dated February 24, 2003)

6. Remove and recycle the following pages:

Section 360 BFM (pages 1-5 from September 19, 2002)

7. Insert the new Section 360 BFM which includes:

Section 360 BFM Basic Funding Match Program (pages 1-5 dated February 24, 2003)

8. Insert this purple numbered revision cover memo behind the tab "Revisions" and in front of all other revision cover memos.

If you have questions about the Basic Funding Match Program section of the Procedure Manual, contract either your Field Operations Manager or the Conservation Commission grants staff.

Attachments

MANAGEMENT STANDARDS

GOALS

In 1992, the Conservation Commission adopted management standards for conservation districts. The standards were adopted for two reasons:

1. To set clear and uniform standards to be utilized across district programs; and
2. To allow reasonable deviations from standards based on a reasonable alternative to a standard or an action plan that gives the district time to meet a standard.

In 2003, the Conservation Commission revised the Management Standards. The updated Management Standards are more pertinent and relevant to current conservation district activities and effectually reflect their evolution over the last eleven years.

The following procedures and policies apply to the **Management Standards Certification** (Exhibit 340, Section I-A, Page 340-9-14). These standards were updated and approved by the Commission on January 19, 2003.

ALLOWABLE DEVIATION FROM STANDARDS

Districts may deviate from standards 1) for an approved reasonable alternative; or 2) during implementation of an approved Action Plan to meet standards. A district must send a request for deviation from standards in writing to the Commission with a copy to the districts Field Operations Manager. The Commission will respond to the deviation request in writing within 45 days after the request is received in the Commission office. A district operating under approved deviations are considered to be in compliance with the standards.

ELIGIBILITY FOR COMMISSION FUNDING

Noncompliance with standards will affect eligibility of districts for all funding from the Commission. **COMMISSION GRANT FUNDING IS AVAILABLE ONLY TO DISTRICTS THAT DEMONSTRATE THE ABILITY TO MEET THE MANAGEMENT STANDARDS.** The district must have a current Management Standards Certification Form (Exhibit 340, Section I-A, Page 9-12) and an approved Request for Deviation from Management Standards Form (Exhibit 340, Section I-A, Page 13), if applicable, on file in the Commission office.

**WHAT DOES
CURRENT MEAN**

Districts are required to update the Management Standards Certification Forms on May 1st of each year. Updates must be submitted with the district's Basic Funding Match Program application.

**NONCOMPLIANCE
MAY DELAY
PAYMENTS**

The Commission may delay grant payments for noncompliance until the district takes corrective action to meet a standard.

**WHERE TO GO
FOR MORE
INFORMATION**

Exhibit 340,
Section I-A, Page 340-9

Exhibit 340,
Section I-A, Page 340-13

Management Standards
Certification Form

Request for Deviation Form

CONSERVATION DISTRICT MANAGEMENT STANDARDS CERTIFICATION

Instructions: Enter a "Y" in the spaces below if your District meets a Standard. If your District cannot or will not meet a Standard, enter a "D" and request a deviation on the form "Request for Deviation from Management Standards" (Exhibit 340, Section 1-A, 340-13). After completing the entire Standards list, check the appropriate boxes at the bottom of the form; then sign.

CAPACITY*

- _____ **MEETING MINUTES (RCW 89.08.210) ~ The District maintains a full and accurate record of all District business (proceedings, resolutions, regulation and orders issued or adopted), and makes this record available to the Commission for review.**
- _____ **SURETY BONDS (RCW 89.08.210) ~ The District has secured surety bonds for supervisors and employees who handle money.**
- _____ **ANNUAL INTERNAL AUDIT (RCW 89.08.210) ~ The District has completed an annual internal audit of the accounts of receipts and disbursements. The last annual audit was completed on _____.**
- _____ **LONG RANGE PLAN (RCW 89.08.220 [7]) ~ The District has prepared and kept current (within the last five years) a comprehensive Long Range Plan. The Long Range Plan was updated by the District on _____.**
- _____ **ANNUAL WORK PLAN (RCW 89.08.220 [7]) ~ The District has prepared an Annual Work Plan. The Annual Work Plan was prepared by the District on _____.**
- _____ **MOA's, MOU's, and AGREEMENTS (RCW 89.08.220 [4] & RCW 89.08.341) ~ The District has written agreements with all of its Conservation Partners, and the Board has reviewed them within the last year.**
- _____ **CONSERVATION DISTRICT LAW - RCW 89.08 ~ The District Board has reviewed RCW 89.08 since the last District Operations Review. 89.08 was reviewed by the Board on _____.**

OPERATIONS*

- _____ **CLAIMS AGENT (RCW 4.96.020) ~ The District has designated a Claims Agent with the County Auditor. The Claims Agent is _____.**
- _____ **DISTRICT AUDITOR (RCW 89.08.215) ~ The District has designated by resolution a District Auditor. The District Auditor is _____.**
- _____ **ADA (42 USC, Sec. 12101 et seq) ~ The District believes its facilities meet appropriate Americans with Disabilities Act requirements.**

** Note: Bolded Standards are mandatory under the cited law and Non-bolded Standards (or portions of Standards) are Commission policy intended to strengthen District capacity and increase accountability.*

- _____ **DISTRICT TREASURER (RCW 89.08.215) ~ If the District does not use the treasurer of the county in which the District is located as the ex officio treasurer of the District, the District has designated by resolution _____ as District Treasurer.**
- _____ **INSURANCE COVERAGE ~ The District has reviewed its insurance coverage during the past year.**
- _____ **COST SHARE POLICY ~ The District has developed and utilizes a written Cost Share Policy that establishes policies and procedures to award cost share to landowners.**

BIG FOUR LAWS*

- _____ **CONSERVATION DISTRICTS LAW (RCW 89.08) ~ The District complies with the Conservation Districts Law.**
- _____ **OPEN PUBLIC MEETINGS ACT (RCW 42.30) ~ The District complies with the Open Public Meetings Act.**
- _____ **PUBLIC RECORDS ACT (RCW 42.17.250-348) ~ The District complies with the Public Records Act.**
- _____ **CODE OF ETHICS (RCW 42.23) ~ The District complies with the Code of Ethics for Municipal Officers.**

PERSONNEL POLICIES*

- _____ **EMPLOYMENT POSTERS ~ The District has the following required employment posters displayed:**

WASHINGTON STATE DEPARTMENT OF LABOR POSTERS:

- ◆ **“Notice to Employees – If a Job Injury Occurs” (RCW 51.14.100) ~ Washington Industrial Insurance Act. Outlines the steps a worker should take if a job-related injury or illness occurs. Also briefly describes the benefits available through Washington workers’ compensation system.**
- ◆ **“Job Safety and Health Protection” (RCW 49.17.220(1) ~ Describes important parts of the Washington Industrial Safety and Health Act (WISHA) which provides for job safety and health of Washington employees.**
- ◆ **“Your Rights as a Non-agricultural Worker” ~ The poster includes the following information:**
 - **Family Care Act (RCW 49.12.275, WAC 296-130-050)**
 - **Family Leave Act (RCW 49.78.200)**
 - **Child Labor, Minor Work Permit (WAC 296-126-020, 296-126-050, 296-126-080)**
- ◆ **“Unemployment Compensation/Workers Compensation Notice to Employees” (RCW 50.20.140) ~ Employment Security Act**

** Note: Bolded Standards are mandatory under the cited law and Non-bolded Standards (or portions of Standards) are Commission policy intended to strengthen District capacity and increase accountability.*

U. S. DEPARTMENT OF LABOR POSTERS:

- ◆ **“Your Rights under FLSA” (29 CFR.516.4) ~ Fair Labor Standards Act (FLSA)**
- ◆ **“Your Rights under the Family Medical Leave Act (FMLA)” (29 CFR 825.300)**
- ◆ **“Notice to All Workers Working on Federal Financed Construction Projects” (40 USC 276a) ~ Davis-Bacon Act**
- ◆ **“Equal Opportunity is the Law” ~ Equal Employment Opportunity. The poster includes the following information:**
 - **Employers Holding Federal Contracts or Subcontracts:**
 - **Race, Color, Religion, Sex, National Origin (Executive Order 11246, as amended)**
 - **Individuals With Disabilities (Section 503 of the Rehabilitation Act of 1973, as amended)**
 - **Vietnam Era, Special Disabled, Recently Separated, and Other Protected Veterans (38 USC 4212 of the Vietnam Era Veterans’ Readjustment Assistance Act of 1974, as amended)**
 - **Private Employment, State and Local Governments, Education Institutions:**
 - **Race, Color, Religion, Sex, National Origin (Title VII of the Civil Rights Act of 1964, as amended)**
 - **Disability (The Americans with Disabilities Act of 1990, as amended)**
 - **Age (The Age Discrimination in Employment Act of 1967, as amended)**
 - **Sex (The Equal Pay Act of 1963, as amended)**
 - **Programs or Activities Receiving Federal Financial Assistance:**
 - **Race, Color, Religion, National Origin, Sex (Title VI of the Civil Rights Act)**
 - **Individuals With Disabilities (Sections 501, 504, and 505 of the Rehabilitation Act of 1973, as amended)**

_____ **BOARD REVIEW OF PERSONNEL POLICIES ~** The District Board has reviewed its Personnel Policies during the last year. The Personnel Policies were reviewed by the Board on _____.

_____ **EMPLOYEE REVIEW OF PERSONNEL POLICIES ~** The District Employees have reviewed the District’s Personnel Policies during the last year.

FINANCES*

_____ **ANNUAL FINANCIAL REPORT (RCW 43.09.230) ~** The District prepares, certifies and files an Annual Financial Report with the state Auditor.

_____ **BARS (RCW 89.08.070, RCW 43.09.200) ~** The accounting records of the District are maintained in accordance with methods prescribed by the State Auditor in the “Budgeting, Accounting and Reporting System (BARS) for Conservation Districts.”

_____ **DISTRICT CHECKS (RCW 89.08.215) ~** The District Auditor and a second authorized signatory sign all checks after Board approval. Checks are always filled out before being signed.

** Note: Bolded Standards are mandatory under the cited law and Non-bolded Standards (or portions of Standards) are Commission policy intended to strengthen District capacity and increase accountability.*

WASHINGTON STATE CONSERVATION COMMISSION

- ____ RECEIPT BOOKS ~ The District uses a pre-printed, numbered receipt book to record all incoming transactions.
- ____ TREASURER'S REPORTS ~ The District receives, understands, and approves monthly District Treasurer's Reports that include all deposits and checks by number, payee, and purpose.
- ____ TRACKING OF BENEFIT HOURS ~ The District tracks overall and individual employee liability for payment of sick, vacation, and holiday hours.

REPORTS*

The District submits the following reports to the Commission by the Due Date or the required frequency.

<u>Report</u>	<u>Due Date</u>
____ Schedule 04 of the Annual Financial Report-----	May 1
____ Annual Work Plan-----	May 1
____ Internal Audit Report -----	May 1
____ Management Standards Certification -----	May 1
____ Basic Funding Application -----	May 1
____ Annual Report of Accomplishments -----	September 1
____ All Commission Grant Activity Reports -----	Frequency dictated by Grant Program
____ All Commission Grant Vouchers ---	No more frequently than monthly, no less frequently than quarterly
____ District Boundary Changes -----	When changes occur
____ Employee Roster-----	When changes occur
____ Supervisor Appointments & Elections -----	When changes occur

** Note: Bolded Standards are mandatory under the cited law and Non-bolded Standards (or portions of Standards) are Commission policy intended to strengthen District capacity and increase accountability.*

MANAGEMENT STANDARDS CERTIFICATION STATEMENT

I certify that the _____ Conservation District

- ☐ Has met the above listed standards.
- ☐ Has included request(s) for deviation from standards.

District Chair Signature

Date

District Auditor Signature

Date

District Treasurer Signature (Not applicable if the county

Date

WASHINGTON STATE CONSERVATION COMMISSION

Treasurer is used)

WASHINGTON STATE CONSERVATION COMMISSION REQUEST FOR DEVIATION FROM MANAGEMENT STANDARDS

Instructions: Complete the top part of the form. Send one copy to the Commission Office and one copy to your Field Operations Manager. Use separate forms for each request. Deviation decisions will be made by the Commission at the May meeting, after which you will receive written notification.

To: Conservation Commission

From: _____ Conservation District

Subject: Request for approval of deviation from standards for:

Category: _____ (Capacity, Operations, Big Three Laws, Personnel Policies, Finances, or Reports)

Standard Title: _____

☐ Reasonable Alternative

☐ Action Plan

Describe the reasonable alternative or action plan on the back of this page.

Authorized Signature

Date

↓ This Section To Be Completed by Conservation Commission ↓

To: _____ Conservation District

From: Conservation Commission

Subject: Request for approval of deviation from standards:

Your request is: ☐ Approved ☐ Denied ☐ More Information Needed

Comments:

Conservation Commission

Date

**WASHINGTON STATE CONSERVATION COMMISSION
REQUEST FOR DEVIATION FROM MANAGEMENT STANDARDS**

_____ Conservation District _____ Date

REASONABLE ALTERNATIVE TO STANDARD *(Use this space to describe your proposed alternative. Attach additional pages, if needed.)*

ACTION PLAN TO MEET STANDARD *(Use this space to describe your action plan. Include an end date and a review date. If the end date is more than three months away, include date(s) progress reports will be submitted.)*

Task	End Date	Review Date

BASIC FUNDING MATCH PROGRAM

ELIGIBILITY

Basic Funding Match is available to all districts that meet the requirements described in this section and on the application forms. Basic Funding requires a dollar for dollar cash match.

In order to be eligible to receive Basic Funding, Districts are required to submit a Basic Funding Match Program Application by May 1. The following are also due May 1 and must be included with the application: Schedule 04 from the Annual Financial Report; an Annual Plan of Work for the current year; an annual Internal Audit Report; and Management Standards Certification.

The District must also have submitted its Annual Report of Accomplishments for the prior year to the Commission by September 1 of the prior year; and it must have up-to-date Grant Activity Reports on file with the Commission.

Deadline	What	From	To	More Information
May 1	Basic Funding Match Application	District	WCC	Grants Staff
May 1	Schedule 04 of the Annual Financial Report for preceding calendar year (due to State Auditor May 31)	District	WCC	Procedure Manual, Section 340
May 1	Annual Plan of Work	District	WCC	Procedure Manual, Section 400
May 1	Internal Audit Report	District	WCC	Procedure Manual, Section 340, Section IV
May 1	Management Standards Certification	District	WCC	Procedure Manual, Section 340, Section I
Jul 1	Basic Funding payments – to qualifying districts	WCC	Districts	Grants Staff
Sept 1	Annual Report of Accomplishment – report for the previous year	District	WCC	Procedure Manual, Section 400
Up-to-Date	Grant Activity Reports on file with the Commission	District	WCC	Procedure Manual, Section 340 and Grants Staff

STATE LAW AND FUNDING

In 1989, the Washington Association of Conservation Districts (WACD) asked the state legislature to provide “basic funding” for conservation district activities. The legislature responded by amending the Conservation District Law to authorize the Conservation Commission to award annual matching grants to conservation districts to be used for activities permitted under the conservation district law (*see Section 360 BFM – B, Basic Funding Match Law – RCW 89.08.410*).

**MATCH
REQUIRED**

The state basic funding match law authorizes the Commission to award basic funding matching grants "... (1) an amount equal to the total moneys obtained by the conservation district from all other sources, other than any grants obtained from the state, during the preceding calendar year; or (2) twenty-two thousand five hundred dollars...." This requires the district to show one dollar of local matching money for every dollar of basic funding match money received. (See RCW 89.08.410)

Full support for basic funding (\$22,500 for each district each year) would be \$1,080,000 per year or \$2,160,000 for the two-year biennium. Since 1989, the legislature has not appropriated enough money to fully support the basic funding match program.

**ELIGIBLE
MATCH**

Districts must report and claim eligible match moneys obtained in a calendar year (January 1 – December 31) as match for basic funding awarded in the following state fiscal year (July 1 – June 30). "Matching Year" means the year in which the required match money must be reported and claimed. (see RCW 89.08.410)

**SOURCES OF
ELIGIBLE
MATCH**

The Conservation Commission has adopted a policy of eligible sources of local match. (See Section 360 BFM – A, Conservation Commission Policy Position – Washington State Basic Funding Match Program for Conservation Districts (Revised 9/19/02).

Any money obtained by the district during the previous calendar year, other than grants obtained from the state, is eligible as match for basic funding. (Nonrevenues do not qualify as match for Basic Funding.) Eligible sources of local match include, but are not limited to:

1. **Gross Income** (examples with some BARS Codes)

- plant material sales (343.11)
- equipment rental (362.XX)
- facilities rental (362.XX)
- # directory sales (341.XX)
- advertisements (341.XX)
- interest (361.11)
- product sales, i.e. gravel (343.11)
- sale of assets (395.10.XX)
- contracted services (341.XX)
- recycling program (343.11.XX)

2. **Other Income** (examples with BARS Codes)

- federal direct grants (331.XX)
- federal pass-through grants; i.e. federal \$ administered by a state agency (333.XX)
- assessments (337.XX)
- fees (341.XX for collection of Burn Permits; could also be 338.XX)

**GRANTS
OBTAINED
FROM THE
STATE**

The Commission interprets "a grant obtained from the State" to include:

1. A direct grant of state money to a district under a contractual arrangement, including water quality grants from the Conservation Commission, Department of Ecology or other state agency. (Use BARS

Code 334.XX.XX)

2. Pass-through grants of state money given to the district by a local government agency to administer and perform an entire grant project. The pass-through agency may retain a small amount of the grant money for admin, such as processing reimbursement requests, but is not involved in the direct supervision of project activities. (Use BARS Code 334.XX.XX)

GRANTS NOT FROM THE STATE

The following are not considered grants “obtained from the state,” and are eligible as match for Basic Funding

1. Interlocal grants, entitlements, impact payments and In-Lieu Taxes - Cash or other assets furnished by one local government to the district, other than for services rendered or goods provided. (Do not confuse interlocal grants with grants received from another local government but originating from the federal or state government.) (Use BARS Code 337.XX.XX)
2. Intergovernmental Service Revenues - Revenue derived by one government for performing a service that is the statutory responsibility of another government. (Use BARS Code 338.XX.XX)
3. Federal pass-through money administered by a state agency (such as Department of Natural Resources Stewardship grants). (Use BARS Code 333.XX.XX)

USE CORRECT BARS CODING

Correct BARS Coding Can Increase Your Basic Funding Match. The correct BARS Code is included in parentheses after the definitions above. Incorrect coding can reduce your basic funding match. For example, if you code federal money administered by a state agency to BARS Code 334.XX.XX, it will not be counted as match for Basic Funding.

REUSING MATCH

Match Used for Basic Funding Can Also Match Commission Grants. The local match claimed for basic funding match may also be used to meet the match requirement for Water Quality grants awarded by the Commission.

INTERLOCAL MATCH

Interlocal Match allows a district to claim the costs of goods and services provided to the district by another government agency to be used “in lieu of cash” to meet the requirement for Basic Funding Match. **Interlocal match will only be accepted if the level of your district’s cash match will not allow you to receive the maximum amount of Basic Funding available for that year.** To be eligible as match, the Interlocal cost contributions must meet the following requirements:

1. Interlocal costs claimed as match must be contributed by another government agency (includes county/city government).
2. No more than half (50%) of the Basic Funding match requirement may be met by documenting Interlocal costs.
3. Actual contributions must be documented during the calendar year preceding the Basic Funding Match Program fiscal year.
4. The district cannot reimburse the other government entity for the in-kind contributions claimed as match.

5. The costs claimed as match must be eligible costs if incurred by the district.
6. The costs claimed as match must be documented as contributed by the other governmental agency and certified as received by the district.
7. The costs claimed as match must be documented in the same way as costs incurred by the district.
8. Interlocal Match Claims for contributions made must be supported by an "Interlocal agreement" between the other governmental agency and the district. The Interlocal agreement must itemize goods and services to be contributed and estimate cash value.

The advantage of Interlocal Match is that it may increase basic funding available for some districts. Disadvantages include the need to create a "tracking/reporting system" and confusion since this broader interpretation is inconsistent with the "cash" accounting system used by districts and reflected in the annual financial report.

**NOT ELIGIBLE
FOR MATCH**

A district may not claim the following as local match for basic funding:

1. Money already claimed as basic funding match (coded as non-revenues), such as:
 - Conversion of cash-type asset into another cash-type asset (sale of investments). (Use BARS Code 384.XX.XX)
 - Sales and leasehold excise taxes collected on behalf of the state or other entities. (Use BARS Code 386.XX.XX)
 - Reimbursements and refunds (Use BARS Code 389.XX.XX)
2. Grants of state money to the district by state agencies including the Conservation Commission and the Department of Ecology. State money pass-through grants are also included. (Use BARS Code 334.XX.XX) See also discussion of "grants obtained from the state" under ELIGIBLE MATCH.

**DOCUMENTING
AND
CERTIFYING
MATCH CLAIMS**

The district is responsible for documenting, supporting, and certifying match claims as follows:

1. The district must keep on file records and supporting documents showing the source(s) of match claimed. **The match claimed must be included in the Schedule 04 of the Annual Financial Report.** These records and supporting documents must be available for review upon request by Commission staff or auditors designated by the Commission, including but not limited to state auditors.
2. In order to be eligible for basic funding, the district must report and claim match on basic funding application forms provided by the Commission.
3. An authorized district signatory must sign the "Basic Funding Match Program Application - Claim Form" to certify that the claim is accurate and complete, claimed in one year only, documented in district records,

and available for audit or review by the auditor, Commission staff, or financial or program auditor designated by the Commission.

**MANAGEMENT
STANDARDS
CERTIFICATION**

Districts that accept Basic Funding are expected to meet Management Standards established by the Commission or request a deviation from these standards. Future funding may be withheld from districts that do not comply or make reasonable efforts to comply with the standards. (See *Procedure Manual, Section 340, Section I Bookkeeping for additional instructions and Management Standards forms.*)

A district may deviate from standards: 1) for an approved Reasonable Alternative, or 2) during implementation of an approved Action Plan to meet the standards.

A district must submit a new Management Standards Certification annually.

**BASIC
FUNDING
MATCH
DISTRIBUTION
DEFINITIONS**

The Basic Funding Match Program Application includes one A-19 Invoice Voucher form to be signed by an authorized district signatory. Commission staff will distribute the basic funding match to districts in a single check.

Basic Funding Match: State law defines funding match as “equal to the total moneys obtained by the district from all other sources, other than any grants obtained from the state, during the preceding calendar year.” (RCW 89.08.410).

Basic Funding Year: This is the twelve-month period in which districts receive Basic Funding. It is the same period as our state fiscal year that starts July 1 of one calendar year and ends June 30 of the next calendar year. “FY” is the common abbreviation for our state fiscal year. This is different from **Matching Year** (see *below*).

Documentation: The district must document all claims for match in financial records available for audit.

Eligible for Match: Any money obtained by the district from all sources other than any grants obtained from the State during the last calendar year are eligible as basic funding match.

Interlocal Match: Refers to Goods & Services provided to the district by another governmental agency to be used “in lieu of cash” to meet up to 50% of the match requirement. Requires an “Interlocal Agreement”

Matching Year: The calendar year (CY) (January 1 – December 31) is established by the Legislature as the reporting period during which districts may obtain match moneys required for basic funding. The Matching Year applies to the current Basic Funding Year is January 1 – December 31 of last year.

Not Eligible for Match: A district may not claim money already claimed as basic funding match (such as reimbursements, refunds, conversion of cash-type assets into another cash-type asset). State agency grants obtained by the district and sales tax collected by the district for the Department of Revenue are not eligible as match.